



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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Comptroller

*Internal Audit Section*

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# Memorandum

**To:** William Kincaid, Director

**From:** Sedrick Blake, Internal Audit Executive *SB*

**Date:** August 29, 2006

**Re:** A-133 Audit Review Response – Regional Education Advocacy Coalition on HIV/AIDS, St. Louis (REACH)

A review of the attached A-133 Audit dated May 26, 2006 for the above Agency was conducted by this office on August 28, 2006.

The following information is provided:

**AGENCY:** Regional Education Advocacy Coalition on HIV/AIDS, St. Louis

**AUDIT PERIOD:** Fiscal Year Ended February 28, 2005

| Program Title   | Federal CFDA Number | Expenditures | Pass Thru/<br>Contract<br>Number | Major<br>Program |
|---|---------------------|--------------|----------------------------------|------------------|
| Health and Human Services<br><br>Health Resources and Services<br>Administration (HRSA)<br><br>Passed through City of St. Louis<br>Department of Health and Hospitals |                     |              |                                  |                  |
| Ryan White – Case Finding I   | 93.914              | \$137,408    | None*                            | No               |
| Ryan White – Case Management  | 93.914              | \$19,291     | None*                            | No               |

\* We believe the report could be improved by inclusion of these numbers.

The independent auditors expressed an unqualified opinion on the general purpose financial statements and the A-133 report on major federal programs. No instances of noncompliance material to the financial statements were noted. No reportable conditions relative to the major federal award programs were conveyed. They noted one finding regarding internal control over compliance that was required to be reported by OMB Circular A-133. That finding involved \$1,908

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of questioned costs and did not concern the above programs specifically. The Agency did not qualify as a low-risk auditee in accordance with OMB Circular A-133.

The due date of this audit report was November 30, 2005, so it was more than five months late.

**We recommend this report be accepted and the Agency be contacted to remind them of the importance of having its required A-133 audits performed in a timely manner.**

If you have any questions concerning the above, please contact me at 589-6132.

Cc: Charles Hickey